

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS**

**§172. DENIAL, SUSPENSION OR REVOCATION OF LICENSE**

If any tax liability imposed under this Title that has become final, other than a liability for a tax imposed under Part 2, remains unpaid in an amount exceeding \$1,000 for a period greater than 60 days after the taxpayer has received notice of that finality by personal service or certified mail, and the taxpayer fails to cooperate with the bureau in establishing and remaining in compliance with a reasonable plan for liquidating that liability, the State Tax Assessor shall certify the liability and lack of cooperation: [ 2011, c. 380, Pt. J, §7 (AMD). ]

**1. Liquor licensee.** If the taxpayer is a liquor licensee, to the Department of Administrative and Financial Services, which shall construe that liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's liquor license in accordance with Title 28-A, section 707 and chapter 33; or

[ 2013, c. 368, Pt. V, §57 (AMD) . ]

**2. Motor vehicle dealer.** If the taxpayer is a licensed motor vehicle dealer, to the Secretary of State, who shall construe that liability and lack of cooperation to be a ground for denying, suspending or revoking the taxpayer's motor vehicle dealer license in accordance with Title 29-A, section 903.

[ 1995, c. 65, Pt. A, §137 (AMD); 1995, c. 65, Pt. A, §153 (AFF); 1995, c. 65, Pt. C, §15 (AFF) . ]

**SECTION HISTORY**

1981, c. 364, §11 (NEW). 1987, c. 45, §B6 (AMD). 1995, c. 65, §A137 (AMD). 1995, c. 65, §§A153,C15 (AFF). 1997, c. 373, §171 (AMD). 2003, c. 451, §T15 (AMD). 2011, c. 380, Pt. J, §7 (AMD). 2013, c. 368, Pt. V, §57 (AMD) .

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